




## Answers to Frequently Asked Questions

Snohomish County Assessor   
Cindy Portmann – Assessor  
3000 Rockefeller Ave. M/S 510  
Everett, WA 98201  
[www.snohomishcountywa.gov/assessor](http://www.snohomishcountywa.gov/assessor)



Used In

Market Sales  
In 2013



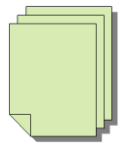
Mass Appraisal  
Process

Determine



Appraised Value  
As of January 1st, 2014

Used To  
Calculate



Taxes Payable In  
2015

### General Information

#### Q: What does the County Assessor do?

**A:** Washington State law requires Assessors to appraise property at 100 percent of its "true and fair market value" in money according to the "highest and best use" of the property. The Assessor also sets the levy rates based on taxing district budget requests, statutory limits and property values. **NOTE:** Market sales, assessed value history and tax history are available on our website at [www.snohomishcountywa.gov/Assessor](http://www.snohomishcountywa.gov/Assessor).

### Property Tax Relief Programs for: Seniors and Disabled Persons

#### Q: What tax relief programs are available for lower income seniors and disabled persons?



**A: Senior Citizen/Disabled Person Exemption Program:** If you own and occupy a residence or mobile home and were 61 or older by December 31, 2013 OR are retired because of disability you may qualify for an exemption or a reduction of your 2014 property tax. The total combined, gross household income limit (including social security and/or disability payments) for the program is \$35,000 or less. For determining eligibility we must use your total combined income, which is your income from ANY source, less veterans' disability, survivors' dependency or indemnity compensation. This is NOT the same as the "taxable income" used for federal income tax purposes.

Also available is a **Senior Citizen or Disabled Persons Tax Deferral Program**. To qualify you must be 60 years of age or disabled from working, with a gross income less than \$40,000. The State of Washington will pay your property taxes, which must be re-paid upon the transfer of ownership, if the property is no longer your primary residence or upon death of the applicant. A lien is placed on the property.

#### Q: I already have a senior citizen or disabled person exemption and my taxable value is "frozen", will the new assessment affect my taxes?

**A:** Individuals qualifying for a Senior Citizen or Disabled Persons exemption are taxed on either the market value of the property on the date of qualification ("Frozen Value") or on the New Market Value whichever value is lower. Annual changes in levy rates may affect your taxes.

### Contact the Assessor's Office

Please contact us at **425-388-3433** or visit us at the 1<sup>st</sup> floor of the Customer Service Center (CSC) in the Robert J. Drewel Building (Admin-EAST), located at 3000 Rockefeller Ave., in Everett for more information on exemption programs, filing destroyed property claims or information on special classifications.

### Contact the Assessor's Office Appraisal Department

#### Q: Who should I contact for more information about my assessed value?

**A:** If you have questions regarding your property or disagree with the assessed value, please call our **Residential Appraisal Department at 425-388-6555** or our **Commercial Appraisal Department at 425-388-3390**. Staff will be glad to answer your questions and examine the valuation of the property.

### Appealing your Assessed Value to the Board of Equalization

#### Q: Can I appeal my assessed value?

**A: Yes.** If you do not agree with the value set by the Assessor, you can file a petition for a hearing before the Snohomish County Board of Equalization (BOE). The petition must be filed with the BOE within 60 days of when the value notice was mailed or by July 1<sup>st</sup> whichever is later. The appeal process does not require an attorney, but you will need to present evidence that the Assessor's value is incorrect. Appeal forms are available from the **Clerk of the Board at 425-388-3407** or at

[www.snohomishcountywa.gov/DocumentCenter/View/5881](http://www.snohomishcountywa.gov/DocumentCenter/View/5881).

#### Q: Can I appeal the amount of taxes I will pay or the percentage that my assessment increased or decreased?

**A: No.** The Board of Equalization cannot consider appeals on this basis. If you have concerns over the amount of taxes you are paying, you need to take them up with the taxing district officials who determine the budgets for their districts. You can also work for efficiency in government by attending budget hearings and calling or writing the taxing authorities with your concerns and ideas. Please refer to your local phonebook for contact names and numbers of each taxing district.

**Important information continued on reverse**

## How will this new value affect my taxes?

### Q: How much will my taxes increase or decrease in 2015?

**A:** Information on how much you will pay in property taxes next year won't be available until the taxing districts adopt their budgets at the end of this year and any voter approved taxes are added or dropped in 2015. In early 2015 levy rates will be calculated and tax statements will be available. New tax amounts are usually available from the County Treasurer's office in February of each year.

Please visit us at:

[www.snohomishcountywa.gov/DocumentCenter/View/13804](http://www.snohomishcountywa.gov/DocumentCenter/View/13804)

for detailed information regarding tax distributions.

### Q: How can my assessed value decrease and my taxes increase?

#### A: When we vote for more taxes, taxes go up.

Last year, 5 of 6 ballot measures were approved by voters. Your assessed value determines your share of the taxes to be collected which are: voter approved taxes, **typically are 41% to 46% of your tax bill**; and/or the amount levied each year by each individual taxing district allowed by law without going to a vote of the people.

#### A: When assessed values increase or decrease, taxes don't necessarily follow suit.

Property taxes in WA State are **budget based**. Each individual taxing district, such as cities, county, schools, fire, library, ports, etc., decides how much money to levy or budget each year for their regular levies, voter approved levies or both.

Regular levies are limited to a 1% increase annually without going to a vote of the people. There are several different limits on how levies can increase. For detailed information on levies view our levy presentation at:

<http://www.snohomishcountywa.gov/333/Levy>

Your share of the tax is determined by a simple formula:

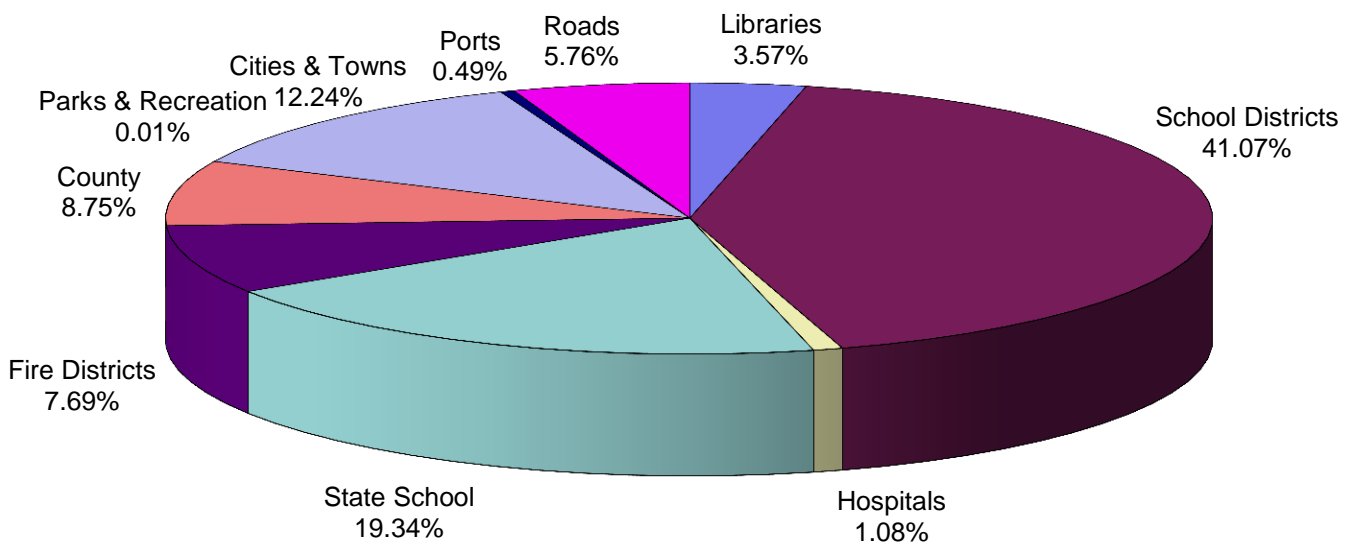
- Taxes to be collected for the district divided by the total assessed value of a district times 1000 = the levy rate.
- The levy rate times the assessed value divided by 1000 = the taxes owed.

### Q: When will the 2014 sales affect my assessed values and taxes?

**A: Sales that occur in 2014 will be used to set the Jan. 1<sup>st</sup>, 2015 assessments which will be used to calculate taxes due in 2016.** WA State law requires assessors to assess property according to the property tax calendar. This law applies whether the real estate market is increasing or decreasing. The following calendar of events helps explain this lag:

- New assessment notices will be mailed in April, June & Sept. 2015 after revaluation & new construction are done.
- After notices are mailed, property owners have 60 days to appeal their value with the Board of Equalization.
- Taxing districts receive their certified assessed values in October and set their budgets in Nov. or Dec. 2015. They may or may not also ask voters to approve ballot measures in 2015 that will affect taxes due in 2016.
- Levies are calculated in Jan. 2016 using the Jan. 1<sup>st</sup> 2015 certified assessed values for revaluation and the July 31<sup>st</sup>, 2015 certified values for new construction. Tax statements will be mailed by the Treasurer in Feb. 2016 for taxes due in April and October 2016.

## 2014 Property Taxes - \$979,669,464



## IMPORTANT:

Please read the back side of the Assessor's Notice of Value for additional information about other exemption programs and special classifications